

**COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679**

PART I - GENERAL INFORMATION

NAME OF REPORTING UNIT

Item No.	Item description
1.5.0	<p><u>Identification of Differences Between Contract Cost Accounting and Financial Accounting Records.</u></p> <p>List on a continuation sheet, the types of costs charged to Federal contracts that are supported by memorandum records and identify the method used to reconcile with the entity's financial accounting records.</p>
1.6.0	<p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federal awards are identified as follows: (Mark all that apply and if more than one is marked, describe on a continuation sheet the major cost groupings, organizations, or other criteria for using each marked technique.)</p>
1.6.1	<p>Incurred costs.</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records.</p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers.</p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification.</p> <p>D. <input type="checkbox"/> Determinable by other means. <u>1/</u></p>
1.6.2	<p>Estimated costs.</p> <p>A. <input type="checkbox"/> By designation and description (in backup data, workpapers, etc) which have specifically been identified and recognized in making estimates.</p> <p>B. <input type="checkbox"/> By description of any other estimating technique employed to provide appropriate recognition of any unallowable amounts pertinent to the estimates.</p> <p>C. <input type="checkbox"/> Other. <u>1/</u></p>
1.7.0	<p>Fiscal Year: _____ (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.)</p>
1.7.1	<p>Cost Accounting Period: _____ (Specify period. If the cost accounting period used for the accumulation and reporting of costs under Federal contracts is other than the fiscal year identified in Item 1.7.0, explain circumstances on a continuation sheet.)</p> <p><u>1/</u> Describe on a Continuation Sheet.</p>